

**ANNEX B: PROCESSES FOR THE AUTHORISATION OF MITIGATION
ACTIVITIES, AND THE ISSUANCE AND TRANSFER OF ITMOs**

1. This Annex sets out the processes relating to:
 - (a) the authorisation of mitigation activities and Lao PDR's authorisation of mitigation outcomes generated by the authorised mitigation activities, pursuant to Article 4 (Joint Authorisation of Mitigation Activities and Authorisation for Mitigation Outcomes); and
 - (b) the issuance of mitigation outcomes from authorised mitigation activities and the transfer of the ITMOs, pursuant to Article 8 (Issuance and Transfer of ITMOs).
2. The flow-chart in this Annex outlines the relevant processes. Table B below sets out the detailed actions to be taken by the project applicant, the Joint Committee, Singapore and Lao PDR respectively, indicative timelines for such actions, and the required documents to be submitted.
3. The Parties shall publish the relevant forms and templates in accordance with Article 12 (Transparency).
4. The Parties have designated the following contact points for all communication concerning the processes under this Annex:
 - (a) For Singapore:
National Environment Agency
 - (b) For Lao PDR:
Ministry of Agriculture and Environment
 - (c) For the Joint Committee:
Singapore – National Environment Agency
Lao PDR – Ministry of Agriculture and Environment

Flow-chart

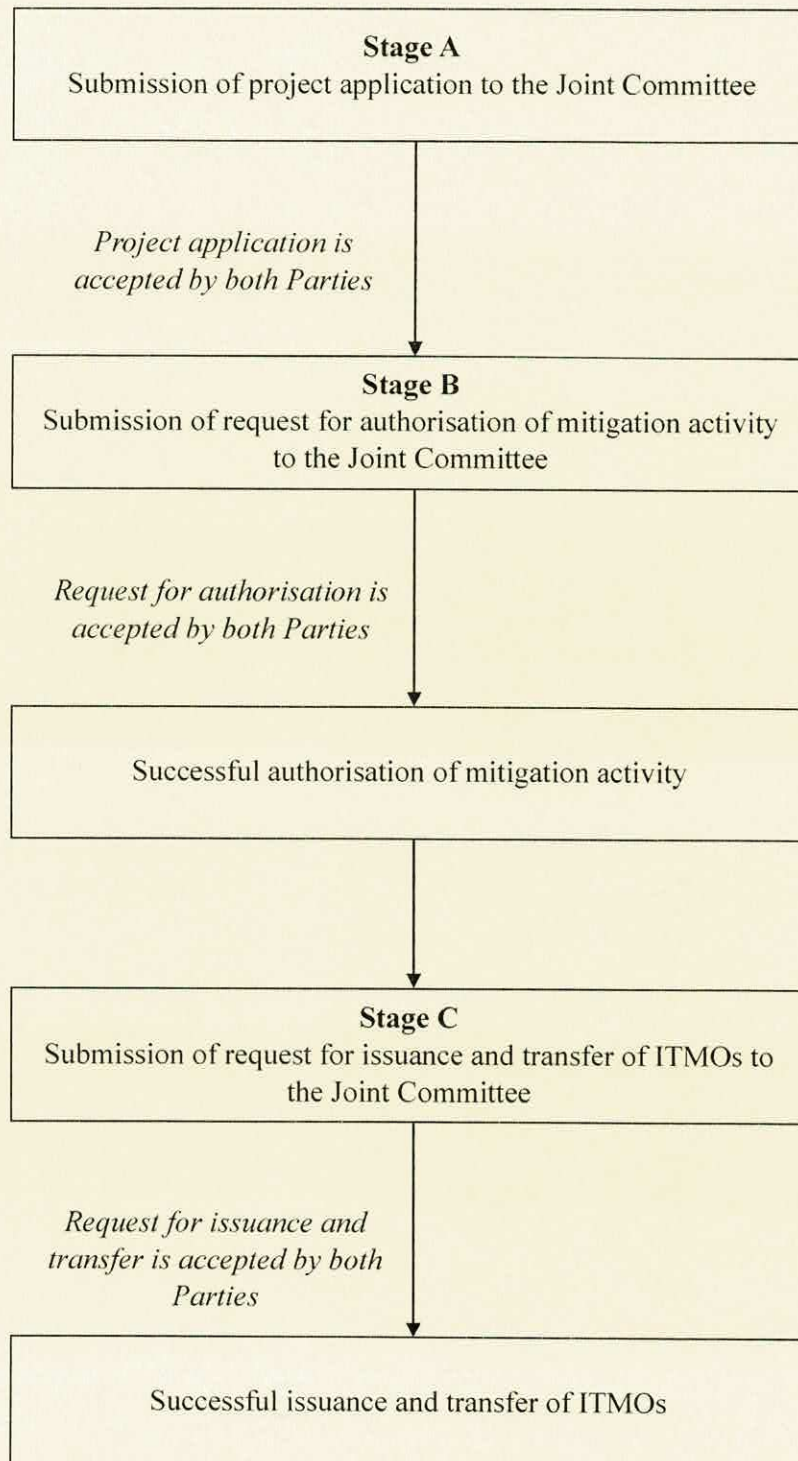


Table B: Actions to be taken by project applicants / participants, the Joint Committee, Lao PDR and Singapore

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
Stage A: Submission and processing of project application				
A1	The project applicant shall submit the following documents (collectively referred to as the “Project Application”) to the Joint Committee: a. a completed Singapore-Lao PDR Mitigation Activity Note of Intent; and b. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).			
A2		The Joint Committee shall issue the project applicant with a unique registration number for the Project Application. <i>(Within three working days from step A1)</i>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
A3			Lao PDR shall assess if the Project Application meets the requirements under: - Annex A of this Agreement; - the applicable domestic laws, regulations and administrative framework of Lao PDR. Lao PDR shall notify Singapore of the outcome of its assessment, including its reasons if it has made a negative assessment. <i>(Within sixty working days from step A2)</i>	Singapore shall assess if the Project Application meets the requirements under: - Annex A of this Agreement; - the criteria for project applicants as published by Singapore; and - the applicable domestic laws, regulations and administrative framework of Singapore.¹ Singapore shall notify Lao PDR of the outcome of its assessment, including the reasons if it has made a negative assessment. <i>(Within sixty working days from step A2)</i>

¹ Singapore's assessment that the Project Application meets Singapore's requirements does not mean that Singapore will accept the surrender of carbon credits issued in relation to the mitigation activity, in lieu of carbon tax. There are further requirements under Singapore law for the surrender of carbon credits in lieu of carbon tax.

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
A4			If both Parties have made positive assessments, Lao PDR shall issue a Letter of Intent. <i>(Within three working days from step A3)</i>	If both Parties have made positive assessments, Singapore shall issue a Letter of Support. <i>(Within three working days from Step A3)</i>

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
A5		The Joint Committee shall: - forward the Letter of Intent and the Letter of Support to the project applicant; or - inform the project applicant of the negative assessment(s) and the reason(s) for the negative assessment(s). The project applicant may resubmit the Project Application in line with Step A1. <i>(Within seven working days from step A3 or A4)</i>		

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
Stage B: Submission and processing of request for authorisation of mitigation activity				
BI	Upon obtaining validation of the project in accordance with the requirements of the carbon crediting programme as specified in the Project Application, the project applicant shall submit the following documents (collectively referred to as the "Request for Authorisation") to the Joint Committee: a. a validation report in accordance with requirements of the carbon crediting programme specified in the Project Application; b. a completed Singapore-Lao PDR Authorisation Application Form; and c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).			

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
B2			Lao PDR shall assess if the Request for Authorisation meets the requirements under: a. the Letter of Intent; and b. the applicable domestic laws, regulations and administrative framework of Lao PDR. Lao PDR shall notify Singapore of the outcome of its assessment, including its reasons if it has made a negative assessment. <i>(Within twenty working days from step B1)</i>	Singapore shall assess if the Request for Authorisation meets the requirements under: a. the Letter of Support; and b. the applicable domestic laws, regulations and administrative framework of Singapore.² Singapore shall notify Lao PDR of the outcome of its assessment, including its reasons if it has made a negative assessment. <i>(Within twenty working days from step B1)</i>

² Singapore's assessment that the Request for Authorisation meets Singapore's requirements does not mean that Singapore will accept the surrender of carbon credits issued in relation to the mitigation activity, in lieu of carbon tax. There are further requirements under Singapore law for the surrender of carbon credits in lieu of carbon tax.

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
B3			If both Parties have made positive assessments, Lao PDR shall issue a Letter of Authorisation. <i>(Within three working days from step B2)</i>	If both Parties have made positive assessments, Singapore shall issue a Letter of Authorisation. <i>(Within three working days from step B2)</i>
B4		The Joint Committee shall: - forward the Letters of Authorisation to the project applicant; and - enter the mitigation activity into the register of mitigation activities which have been authorised under this Agreement; or		

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
		b. Inform the project applicant of the negative assessment(s) and the reason(s) for the negative assessment(s). The project applicant may resubmit the Request for Authorisation in line with step B1. <i>(Within three working days from step B2 or B3)</i>		
B5	Once the Joint Committee has informed the project applicant (now a "project participant") of the authorisation of the mitigation activity, the project participant may proceed with registration of the mitigation activity with the carbon crediting programme specified in the Letters of Authorisation.		Once the authorisation of the mitigation activity has been notified by the Joint Committee, Lao PDR shall submit the Letter of Authorisation (LOA) to the UNFCCC Centralized Accounting and Reporting Platform (CARP).	Once the authorisation of the mitigation activity has been notified by the Joint Committee, Singapore shall submit the Letter of Authorisation to UNFCCC Centralized Accounting and Reporting Platform (CARP).

Step no.	Action by project applicant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
			Upon submission of the Letters of Authorisations, Lao PDR and Singapore, via the Joint Committee, shall issue a Joint Statement of Authorisation to the project participant and publish the same in line with Article 12 (Transparency). <i>(Within six months from Step B4)</i>	Upon submission of the Letters of Authorisation, Lao PDR and Singapore, via the Joint Committee, shall issue a Joint Statement of Authorisation to the project participant and publish the same in line with Article 12 (Transparency). <i>(Within six months from Step B4)</i>
B6	Once the mitigation activity has been successfully registered under the relevant carbon crediting programme, the project participant shall inform the Joint Committee of this registration, and may proceed with the implementation of the mitigation activity.			

Step no.	Action by project participant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
Stage C: ITMOs issuance and corresponding adjustment				
C1	The project participant shall submit the following documents (collectively referred to as the “ITMO Issuance Application”) to the Joint Committee: a. proof of issuance of the mitigation outcomes from the relevant carbon crediting programme; b. the completed Singapore-Lao PDR Issuance Application Form; and c. any other supporting documents as required by either Party and published in accordance with Article 12 (Transparency).			

Step no.	Action by project participant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
C2				Singapore shall assess if the ITMO Issuance Application meets the requirements under: a. Singapore's Letter of Authorisation; and b. the applicable domestic laws, regulations and administrative framework of Singapore.³ If Singapore assesses that the ITMO Issuance Application meets the said requirements, it shall inform the Joint Committee of its positive assessment. If Singapore assesses that the ITMO Issuance Application does not meet the said requirements, it shall notify Lao PDR of its negative assessment and the reasons for its assessment. <i>(Within ten working days from step C1)</i>

Step no.	Action by project participant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
C3		The Joint Committee shall: a. inform Lao PDR of the positive assessment; or b. inform the project participant of the negative assessment and the reason(s) for the negative assessment. The project participant may re-submit the ITMO Issuance Application in line with step C1. <i>(Within three working days from step C2)</i>		

³ Singapore's assessment that the ITMO Issuance Application meets Singapore's requirements does not mean that Singapore will accept the surrender of carbon credits issued in relation to the mitigation activity, in lieu of carbon tax. There are further requirements under Singapore law for the surrender of carbon credits in lieu of carbon tax.

C4			Upon being informed of Singapore's positive assessment, Lao PDR shall assess if the ITMO Issuance Application meets the requirements under: - Lao PDR's Letter of Authorisation; and - the applicable domestic laws, regulations and administrative framework of Lao PDR. If Lao PDR assesses that the ITMO Issuance Application meets the said requirements, it shall: - list the mitigation outcomes in its registry established under Article 7 (Registry) of this Agreement (the "HC Registry"); - authorise, and apply corresponding adjustments for, the mitigation outcomes listed on the HC Registry, which shall constitute the first transfer; and	
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Step no.	Action by project participant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
			c. issue a Letter of Positive Examination specifying the issuance of ITMOs, and forward the same to the Joint Committee. If Lao PDR assesses that the ITMO Issuance Application does not meet the said requirements, it shall notify Singapore of its negative assessment and the reasons for its assessment. <i>(Within thirty working days from step C3)</i>	

Step no.	Action by project participant	Action by Joint Committee	Action by Lao PDR	Action by Singapore
C5		The Joint Committee shall: - forward the Letter of Positive Examination to the project participant; or - inform the project participant of the negative assessment and the reason(s) for the negative assessment. The project participant may resubmit the ITMO Issuance Application in line with step C1. <i>(Within three working days from step C4)</i>		